



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Valmeyer Fire Protection District

Unit Code: 067/040/06 County: Monroe

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$144,200

Equalized Assessed Valuation: \$33,585,405

Population: 1,500

Employees:

Full Time:

Part Time: 32

Salaries Paid: \$15,322

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$17.129	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$11	\$89	\$52
Revenue Collected During FY 13:	\$104.603	\$189,336	\$125,214
Expenditures During FY 13:	\$61.031	\$194,806	\$117,634
Per Capita Revenue:	\$70	\$91	\$65
Per Capita Expenditures:	\$41	\$93	\$62
Revenues over (under) Expenditures:	\$43.572	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	65.11%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$39.736	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$26	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15.635	\$10,369	\$
Total Unrestricted Net Assets:	\$39.736	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$196.380	\$130,387	\$100
Per Capita Debt:	\$131	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Varna Fire Protection District**

Unit Code: **059/040/06** County: **Marshall**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$458,665**

Equalized Assessed Valuation: **\$46,745,936**

Population: **1,150**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$27,109**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$235.737	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$205	\$89	\$52
Revenue Collected During FY 13:	\$257.786	\$189,336	\$125,214
Expenditures During FY 13:	\$114.878	\$194,806	\$117,634
Per Capita Revenue:	\$224	\$91	\$65
Per Capita Expenditures:	\$100	\$93	\$62
Revenues over (under) Expenditures:	\$142.908	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	329.61%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$378.645	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$329	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$378.645	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Vermont Fire Protection District**

Unit Code: **029/140/06** County: **Fulton**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$102,457**

Equalized Assessed Valuation: **\$8,841,219**

Population: **925**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$58.163	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$63	\$89	\$52
Revenue Collected During FY 13:	\$44.294	\$189,336	\$125,214
Expenditures During FY 13:	\$77.681	\$194,806	\$117,634
Per Capita Revenue:	\$48	\$91	\$65
Per Capita Expenditures:	\$84	\$93	\$62
Revenues over (under) Expenditures:	-\$33.387	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	31.89%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$24.776	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$27	\$93	\$55

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Verona-Kinsman Fire Protection District**

Unit Code: 032/060/06 County: Grundy

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$104,769

Equalized Assessed Valuation: \$44,613,943

Population: 500

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$45.600	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$91	\$89	\$52
Revenue Collected During FY 13:	\$83.875	\$189,336	\$125,214
Expenditures During FY 13:	\$83.316	\$194,806	\$117,634
Per Capita Revenue:	\$168	\$91	\$65
Per Capita Expenditures:	\$167	\$93	\$62
Revenues over (under) Expenditures:	\$559	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	55.40%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$46.159	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$92	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$46.159	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$21.392	\$130,387	\$100
Per Capita Debt:	\$43	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Versailles Fire Protection District

Unit Code: 005/010/06 County: Brown

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$72,104

Equalized Assessed Valuation: \$8,869,140

Population: 1,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$27.595	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$28	\$89	\$52
Revenue Collected During FY 13:	\$15.762	\$189,336	\$125,214
Expenditures During FY 13:	\$18.186	\$194,806	\$117,634
Per Capita Revenue:	\$16	\$91	\$65
Per Capita Expenditures:	\$18	\$93	\$62
Revenues over (under) Expenditures:	-\$2.424	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	138.41%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$25.171	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$25	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Victoria-Copely Fire Protection District**

Unit Code: **048/120/06** County: **Knox**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$66,171**

Equalized Assessed Valuation: **\$17,090,325**

Population: **835**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$27.254	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$33	\$89	\$52
Revenue Collected During FY 13:	\$86.814	\$189,336	\$125,214
Expenditures During FY 13:	\$61.104	\$194,806	\$117,634
Per Capita Revenue:	\$104	\$91	\$65
Per Capita Expenditures:	\$73	\$93	\$62
Revenues over (under) Expenditures:	\$25.710	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	86.68%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$52.964	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$63	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$52.964	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$124.791	\$130,387	\$100
Per Capita Debt:	\$149	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Villa Hills Fire Protection District

Unit Code: 088/220/06 County: St. Clair

Fiscal Year End: 5/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$203,000

Equalized Assessed Valuation: \$32,646,735

Population: 10,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$178.550	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$18	\$89	\$52
Revenue Collected During FY 13:	\$143.608	\$189,336	\$125,214
Expenditures During FY 13:	\$113.355	\$194,806	\$117,634
Per Capita Revenue:	\$14	\$91	\$65
Per Capita Expenditures:	\$11	\$93	\$62
Revenues over (under) Expenditures:	\$30.253	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	184.20%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$208.803	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$21	\$93	\$55

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$99.208	\$10,369	\$
Total Unrestricted Net Assets:	\$109.595	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Virden Fire Protection District**

Unit Code: **056/030/06** County: **Macoupin**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$204,055**

Equalized Assessed Valuation: **\$62,212,310**

Population: **3,946**

Employees:

Full Time:

Part Time: **30**

Salaries Paid: **\$19,730**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,066,377	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$270	\$89	\$52
Revenue Collected During FY 13:	\$193,563	\$189,336	\$125,214
Expenditures During FY 13:	\$178,713	\$194,806	\$117,634
Per Capita Revenue:	\$49	\$91	\$65
Per Capita Expenditures:	\$45	\$93	\$62
Revenues over (under) Expenditures:	\$14,850	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	605.01%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$1,081,227	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$274	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$72,861	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

Medians

Beginning Fund Balance for FY 13:	\$45.845	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$14	\$89	\$52
Revenue Collected During FY 13:	\$74.513	\$189,336	\$125,214
Expenditures During FY 13:	\$62.844	\$194,806	\$117,634
Per Capita Revenue:	\$23	\$91	\$65
Per Capita Expenditures:	\$19	\$93	\$62
Revenues over (under) Expenditures:	\$11.669	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	91.52%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$57.514	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$18	\$93	\$55

Medians

Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$57,514	\$72,778	\$

Medians

Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$40.821	\$130,387	\$100
Per Capita Debt:	\$13	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wade Fire Protection District**

Unit Code: **040/010/06** County: **Jasper**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$226,166**

Equalized Assessed Valuation: **\$182,601.483**

Population: **6,000**

Employees:

Full Time: **32**

Part Time:

Salaries Paid: **\$51,688**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$220.900	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$37	\$89	\$52
Revenue Collected During FY 13:	\$190.404	\$189,336	\$125,214
Expenditures During FY 13:	\$150.735	\$194,806	\$117,634
Per Capita Revenue:	\$32	\$91	\$65
Per Capita Expenditures:	\$25	\$93	\$62
Revenues over (under) Expenditures:	\$39.669	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	172.87%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$260.569	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$43	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$260.569	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$189.333	\$130,387	\$100
Per Capita Debt:	\$32	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wallace Fire Protection District**

Unit Code: 050/150/06

County: Lasalle

Fiscal Year End:

4/30/2013

Accounting Method:

Cash

Appropriation or Budget:

\$123,500

Equalized Assessed Valuation:

\$68,000,000

Population:

2,500

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:

\$36.581

\$179,492

\$100,803

Per Capita Beginning Fund Balance:

\$15

\$89

\$52

Revenue Collected During FY 13:

\$92.179

\$189,336

\$125,214

Expenditures During FY 13:

\$90.902

\$194,806

\$117,634

Per Capita Revenue:

\$37

\$91

\$65

Per Capita Expenditures:

\$36

\$93

\$62

Revenues over (under) Expenditures:

\$1.277

-\$5,470

\$4,909

Ratio of Fund Balance to Expenditures:

41.65%

150.22%

88.23%

Ending Fund Balance for FY 13:

\$37.858

\$191,790

\$109,204

Per Capita Ending Fund Balance:

\$15

\$93

\$55

Equity

Amounts

Averages

Medians

Total Reserved Funds:

\$

\$12,839

\$

Total Unreserved Funds:

\$

\$72,778

\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:

\$

\$10,369

\$

Total Unrestricted Net Assets:

\$

\$70,663

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Walnut Fire Protection District**

Unit Code: **006/165/06** County: **Bureau**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$330,330**

Equalized Assessed Valuation: **\$38,128,214**

Population: **3,000**

Employees:

Full Time:

Part Time: **26**

Salaries Paid: **\$33,650**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$687.199	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$229	\$89	\$52
Revenue Collected During FY 13:	\$247.776	\$189,336	\$125,214
Expenditures During FY 13:	\$201.757	\$194,806	\$117,634
Per Capita Revenue:	\$83	\$91	\$65
Per Capita Expenditures:	\$67	\$93	\$62
Revenues over (under) Expenditures:	\$46.019	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	363.42%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$733.218	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$244	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$390.076	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Waltonville Fire Protection District**

Unit Code: **041/040/06** County: **Jefferson**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$75,000**

Equalized Assessed Valuation: **\$19,572,374**

Population: **1,200**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$18.459	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$15	\$89	\$52
Revenue Collected During FY 13:	\$40.498	\$189,336	\$125,214
Expenditures During FY 13:	\$74.664	\$194,806	\$117,634
Per Capita Revenue:	\$34	\$91	\$65
Per Capita Expenditures:	\$62	\$93	\$62
Revenues over (under) Expenditures:	-\$34.166	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	25.84%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$19.293	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$16	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$19.293	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$55.470	\$130,387	\$100
Per Capita Debt:	\$46	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wapella Fire Protection District**

Unit Code: 020/030/06 County: Dewitt

Fiscal Year End: 5/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$114,684

Equalized Assessed Valuation: \$41,399,763

Population: 1,031

Employees:

Full Time:

Part Time: 20

Salaries Paid: \$6,113

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$172.246	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$167	\$89	\$52
Revenue Collected During FY 13:	\$89.617	\$189,336	\$125,214
Expenditures During FY 13:	\$86.943	\$194,806	\$117,634
Per Capita Revenue:	\$87	\$91	\$65
Per Capita Expenditures:	\$84	\$93	\$62
Revenues over (under) Expenditures:	\$2.674	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	201.19%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$174.920	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$170	\$93	\$55

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$174.919	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Warrensburg Fire Protection District**

Unit Code: **055/110/06** County: **Macon**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$160,600**

Equalized Assessed Valuation: **\$39,268,553**

Population: **3,200**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$4,357**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$77.126	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$24	\$89	\$52
Revenue Collected During FY 13:	\$185.910	\$189,336	\$125,214
Expenditures During FY 13:	\$160.504	\$194,806	\$117,634
Per Capita Revenue:	\$58	\$91	\$65
Per Capita Expenditures:	\$50	\$93	\$62
Revenues over (under) Expenditures:	\$25.406	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	63.88%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$102.532	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$32	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$58.840	\$10,369	\$
Total Unrestricted Net Assets:	\$43.692	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$226.636	\$130,387	\$100
Per Capita Debt:	\$71	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Warrenville Fire Protection District**

Unit Code: **022/210/06** County: **Dupage**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,080,141**

Equalized Assessed Valuation: **\$545,536,190**

Population: **20,000**

Employees:

Full Time: **9**

Part Time: **52**

Salaries Paid: **\$1,366,026**

Blended Component Units

Number Submitted = **1**

Firefighter's Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,827,137	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	\$91	\$158	\$88
Revenue Collected During FY 13:	\$3,070,975	\$4,501,686	\$2,955,329
Expenditures During FY 13:	\$2,784,899	\$4,412,061	\$3,090,280
Per Capita Revenue:	\$154	\$235	\$202
Per Capita Expenditures:	\$139	\$233	\$200
Revenues over (under) Expenditures:	\$286,076	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	29.35%	74.69%	49.04%
Ending Fund Balance for FY 13:	\$817,469	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	\$41	\$167	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,199	\$
Total Unreserved Funds:	\$	\$23,277	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,565	\$489,042	\$106,209
Total Unrestricted Net Assets:	\$833,119	\$2,335,410	\$1,178,713



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$228.143	\$1,867,875	\$371,338
Per Capita Debt:	\$11	\$79	\$23
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Warren-Waukegan Fire Protection District**

Unit Code: **049/140/06** County: **Lake**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,120,508**

Equalized Assessed Valuation: **\$456,661,725**

Population: **31,166**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$6,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$4,955,439	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	\$159	\$158	\$88
Revenue Collected During FY 13:	\$1,550,382	\$4,501,686	\$2,955,329
Expenditures During FY 13:	\$3,621,393	\$4,412,061	\$3,090,280
Per Capita Revenue:	\$50	\$235	\$202
Per Capita Expenditures:	\$116	\$233	\$200
Revenues over (under) Expenditures:	-\$2,071,011	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	79.65%	74.69%	49.04%
Ending Fund Balance for FY 13:	\$2,884,428	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	\$93	\$167	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,199	\$
Total Unreserved Funds:	\$	\$23,277	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,264,756	\$489,042	\$106,209
Total Unrestricted Net Assets:	\$1,619,672	\$2,335,410	\$1,178,713



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$1,867,875	\$371,338
Per Capita Debt:	\$	\$79	\$23
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Warsaw Fire Protection District**

Unit Code: **034/070/06** County: **Hancock**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$142,450**

Equalized Assessed Valuation: **\$16,940,348**

Population: **2,200**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$7.199	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$3	\$89	\$52
Revenue Collected During FY 13:	\$64.042	\$189,336	\$125,214
Expenditures During FY 13:	\$63.339	\$194,806	\$117,634
Per Capita Revenue:	\$29	\$91	\$65
Per Capita Expenditures:	\$29	\$93	\$62
Revenues over (under) Expenditures:	\$703	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	85.39%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$54.087	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$25	\$93	\$55

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$46.185	\$12,839	\$
Total Unreserved Funds:	\$7.904	\$72,778	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Washburn Fire Protection District

Unit Code: 102/090/06 County: Woodford

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$474,000

Equalized Assessed Valuation: \$26,034,759

Population: 3,500

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$435.666	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$124	\$89	\$52
Revenue Collected During FY 13:	\$299.560	\$189,336	\$125,214
Expenditures During FY 13:	\$326.138	\$194,806	\$117,634
Per Capita Revenue:	\$86	\$91	\$65
Per Capita Expenditures:	\$93	\$93	\$62
Revenues over (under) Expenditures:	-\$26.578	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	125.43%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$409.088	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$117	\$93	\$55

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$408.419	\$12,839	\$
Total Unreserved Funds:	\$668	\$72,778	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Waterloo Fire Protection District**

Unit Code: **067/050/06** County: **Monroe**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$253,321**

Equalized Assessed Valuation: **\$347,685,212**

Population: **99,497**

Employees:

Full Time:

Part Time: **38**

Salaries Paid: **\$58,924**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,333,994	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$13	\$89	\$52
Revenue Collected During FY 13:	\$545,705	\$189,336	\$125,214
Expenditures During FY 13:	\$238,223	\$194,806	\$117,634
Per Capita Revenue:	\$5	\$91	\$65
Per Capita Expenditures:	\$2	\$93	\$62
Revenues over (under) Expenditures:	\$307,482	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	689.05%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$1,641,476	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$16	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$1,641,476	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Waterman Community Fire Protection District**

Unit Code: 019/110/06 County: Dekalb

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$176,944

Equalized Assessed Valuation: \$64,176,412

Population: 2,100

Employees:

Full Time:

Part Time: 29

Salaries Paid: \$35,500

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$154.257	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$73	\$89	\$52
Revenue Collected During FY 13:	\$174.781	\$189,336	\$125,214
Expenditures During FY 13:	\$117.634	\$194,806	\$117,634
Per Capita Revenue:	\$83	\$91	\$65
Per Capita Expenditures:	\$56	\$93	\$62
Revenues over (under) Expenditures:	\$57.147	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	179.71%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$211.404	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$101	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$211.404	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Watson Fire Protection District**

Unit Code: **025/060/06** County: **Effingham**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$207,400**

Equalized Assessed Valuation: **\$49,537,479**

Population: **5,000**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$4,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$92.095	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$18	\$89	\$52
Revenue Collected During FY 13:	\$152.411	\$189,336	\$125,214
Expenditures During FY 13:	\$81.748	\$194,806	\$117,634
Per Capita Revenue:	\$30	\$91	\$65
Per Capita Expenditures:	\$16	\$93	\$62
Revenues over (under) Expenditures:	\$70.663	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	199.10%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$162.758	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$33	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$162.758	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Wauconda Fire Protection District**

Unit Code: **049/150/06**

County: **Lake**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,400,611**

Equalized Assessed Valuation: **\$1,297,298,823**

Population: **40,000**

Employees:

Full Time: **41**

Part Time: **29**

Salaries Paid: **\$4,754,286**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$3,141,064	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	\$79	\$158	\$88
Revenue Collected During FY 13:	\$9,229,500	\$4,501,686	\$2,955,329
Expenditures During FY 13:	\$9,520,420	\$4,412,061	\$3,090,280
Per Capita Revenue:	\$231	\$235	\$202
Per Capita Expenditures:	\$238	\$233	\$200
Revenues over (under) Expenditures:	-\$290,920	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	29.94%	74.69%	49.04%
Ending Fund Balance for FY 13:	\$2,850,144	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	\$71	\$167	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,199	\$
Total Unreserved Funds:	\$	\$23,277	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$489,042	\$106,209
Total Unrestricted Net Assets:	\$1,994,575	\$2,335,410	\$1,178,713



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$465.697	\$1,867,875	\$371,338
Per Capita Debt:	\$12	\$79	\$23
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wayne Fire Protection District**

Unit Code: **096/030/06** County: **Wayne**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$432,000**

Equalized Assessed Valuation: **\$21,975,350**

Population: **2,500**

Employees:

Full Time:

Part Time: **30**

Salaries Paid: **\$15,329**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$61.031	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$24	\$89	\$52
Revenue Collected During FY 13:	\$123.344	\$189,336	\$125,214
Expenditures During FY 13:	\$416.610	\$194,806	\$117,634
Per Capita Revenue:	\$49	\$91	\$65
Per Capita Expenditures:	\$167	\$93	\$62
Revenues over (under) Expenditures:	-\$293.266	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	1.86%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$7.765	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$3	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$7.765	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$240.100	\$130,387	\$100
Per Capita Debt:	\$96	\$56	\$
General Obligation Debt over EAV:	1.09%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Waynesville Community Fire Protection District**

Unit Code: **020/035/06** County: **Dewitt**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$32,552**

Equalized Assessed Valuation: **\$5,731,560**

Population: **687**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$33.990	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$49	\$89	\$52
Revenue Collected During FY 13:	\$40.289	\$189,336	\$125,214
Expenditures During FY 13:	\$27.745	\$194,806	\$117,634
Per Capita Revenue:	\$59	\$91	\$65
Per Capita Expenditures:	\$40	\$93	\$62
Revenues over (under) Expenditures:	\$12.544	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	167.72%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$46.534	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$68	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$46.534	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Webber Township Fire Protection District**

Unit Code: 041/020/06 County: Jefferson

Fiscal Year End: 6/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$170,617

Equalized Assessed Valuation: \$16,868,215

Population: 2,323

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$338.164	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$146	\$89	\$52
Revenue Collected During FY 13:	\$81.411	\$189,336	\$125,214
Expenditures During FY 13:	\$60.145	\$194,806	\$117,634
Per Capita Revenue:	\$35	\$91	\$65
Per Capita Expenditures:	\$26	\$93	\$62
Revenues over (under) Expenditures:	\$21.266	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	597.61%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$359.430	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$155	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$1.314	\$10,369	\$
Total Unrestricted Net Assets:	\$141.356	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Weldon Community Fire Protection District**

Unit Code: **020/040/06** County: **Dewitt**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$98,634**

Equalized Assessed Valuation: **\$20,215,584**

Population: **807**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$8,553**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$34.466	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$43	\$89	\$52
Revenue Collected During FY 13:	\$85.004	\$189,336	\$125,214
Expenditures During FY 13:	\$66.911	\$194,806	\$117,634
Per Capita Revenue:	\$105	\$91	\$65
Per Capita Expenditures:	\$83	\$93	\$62
Revenues over (under) Expenditures:	\$18.093	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	78.55%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$52.559	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$65	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$27.095	\$130,387	\$100
Per Capita Debt:	\$34	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wellington-Greer Fire Protection District**

Unit Code: **038/190/06** County: **Iroquois**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$162,670**

Equalized Assessed Valuation: **\$13,751,599**

Population: **1,000**

Employees:

Full Time:

Part Time: **21**

Salaries Paid: **\$8,760**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$104.634	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$105	\$89	\$52
Revenue Collected During FY 13:	\$81.088	\$189,336	\$125,214
Expenditures During FY 13:	\$73.653	\$194,806	\$117,634
Per Capita Revenue:	\$81	\$91	\$65
Per Capita Expenditures:	\$74	\$93	\$62
Revenues over (under) Expenditures:	\$7.435	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	152.16%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$112.069	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$112	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$112.069	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wenona Fire Protection District**

Unit Code: **059/050/06** County: **Marshall**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$167,850**

Equalized Assessed Valuation: **\$11,411,183**

Population: **2,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$114.079	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$57	\$89	\$52
Revenue Collected During FY 13:	\$148.737	\$189,336	\$125,214
Expenditures During FY 13:	\$127.211	\$194,806	\$117,634
Per Capita Revenue:	\$74	\$91	\$65
Per Capita Expenditures:	\$64	\$93	\$62
Revenues over (under) Expenditures:	\$21.526	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	106.60%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$135.605	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$68	\$93	\$55

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$148.500	\$72,778	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **West Brooklyn Fire Protection District**

Unit Code: **052/090/06** County: **Lee**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$357,050**

Equalized Assessed Valuation: **\$17,829,522**

Population: **1,000**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$1,871**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$245.062	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$245	\$89	\$52
Revenue Collected During FY 13:	\$95.442	\$189,336	\$125,214
Expenditures During FY 13:	\$334.314	\$194,806	\$117,634
Per Capita Revenue:	\$95	\$91	\$65
Per Capita Expenditures:	\$334	\$93	\$62
Revenues over (under) Expenditures:	-\$238.872	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	76.63%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$256.190	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$256	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$100.849	\$10,369	\$
Total Unrestricted Net Assets:	\$155.341	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$250.000	\$130,387	\$100
Per Capita Debt:	\$250	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **West Chicago Fire Protection District**

Unit Code: **022/220/06** County: **Dupage**

Fiscal Year End: **5/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,359,727**

Equalized Assessed Valuation: **\$827,034,168**

Population: **27,576**

Employees:

Full Time:	50
Part Time:	15
Salaries Paid:	\$4,093,440

Blended Component Units

Number Submitted = **2**

Foreign Fire Insurance Tax

West Chicago Firefighters' Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$121.522	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	\$4	\$158	\$88
Revenue Collected During FY 13:	\$7.272.274	\$4,501,686	\$2,955,329
Expenditures During FY 13:	\$7.092.739	\$4,412,061	\$3,090,280
Per Capita Revenue:	\$264	\$235	\$202
Per Capita Expenditures:	\$257	\$233	\$200
Revenues over (under) Expenditures:	\$179.535	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	7.05%	74.69%	49.04%
Ending Fund Balance for FY 13:	\$499.936	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	\$18	\$167	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,199	\$
Total Unreserved Funds:	\$	\$23,277	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$439.688	\$489,042	\$106,209
Total Unrestricted Net Assets:	\$1.537.361	\$2,335,410	\$1,178,713



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,270,000	\$1,867,875	\$371,338
Per Capita Debt:	\$300	\$79	\$23
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **West Dundee Fire Protection District**

Unit Code: **045/200/06** County: **Kane**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$14,070**

Equalized Assessed Valuation: **\$4,590,780**

Population: **60**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$33.857	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$564	\$89	\$52
Revenue Collected During FY 13:	\$16.550	\$189,336	\$125,214
Expenditures During FY 13:	\$14.194	\$194,806	\$117,634
Per Capita Revenue:	\$276	\$91	\$65
Per Capita Expenditures:	\$237	\$93	\$62
Revenues over (under) Expenditures:	\$2.356	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	255.13%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$36.213	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$604	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **West Peoria Fire Protection District**

Unit Code: **072/110/06** County: **Peoria**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$145,620**

Equalized Assessed Valuation: **\$43,854,633**

Population: **4,762**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$562.993	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$118	\$89	\$52
Revenue Collected During FY 13:	\$241.796	\$189,336	\$125,214
Expenditures During FY 13:	\$209.441	\$194,806	\$117,634
Per Capita Revenue:	\$51	\$91	\$65
Per Capita Expenditures:	\$44	\$93	\$62
Revenues over (under) Expenditures:	\$32.355	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	284.26%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$595.348	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$125	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$595.348	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **West Point Fire Protection District**

Unit Code: **034/080/06** County: **Hancock**

Fiscal Year End: **7/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$24,775**

Equalized Assessed Valuation: **\$7,794,942**

Population: **500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$27.912	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$56	\$89	\$52
Revenue Collected During FY 13:	\$32.381	\$189,336	\$125,214
Expenditures During FY 13:	\$26.998	\$194,806	\$117,634
Per Capita Revenue:	\$65	\$91	\$65
Per Capita Expenditures:	\$54	\$93	\$62
Revenues over (under) Expenditures:	\$5.383	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	123.32%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$33.295	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$67	\$93	\$55

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **West Salem Fire Protection District**

Unit Code: **024/040/06** County: **Edwards**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$131,000**

Equalized Assessed Valuation: **\$6,003,871**

Population: **2,500**

Employees:

Full Time:

Part Time: **21**

Salaries Paid: **\$3,990**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$25.617	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$10	\$89	\$52
Revenue Collected During FY 13:	\$35.384	\$189,336	\$125,214
Expenditures During FY 13:	\$48.876	\$194,806	\$117,634
Per Capita Revenue:	\$14	\$91	\$65
Per Capita Expenditures:	\$20	\$93	\$62
Revenues over (under) Expenditures:	-\$13.492	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	24.81%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$12.125	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$5	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **West Suburban Fire Protection District**

Unit Code: **101/110/06** County: **Winnebago**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$489,800**

Equalized Assessed Valuation: **\$27,520,297**

Population: **4,550**

Employees:

Full Time:

Part Time: **29**

Salaries Paid: **\$17,047**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$268.929	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$59	\$89	\$52
Revenue Collected During FY 13:	\$155.867	\$189,336	\$125,214
Expenditures During FY 13:	\$169.275	\$194,806	\$117,634
Per Capita Revenue:	\$34	\$91	\$65
Per Capita Expenditures:	\$37	\$93	\$62
Revenues over (under) Expenditures:	-\$13.408	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	144.38%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$244.401	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$54	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$244.401	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **West Union Fire Protection District**

Unit Code: **012/040/06** County: **Clark**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$32,115**

Equalized Assessed Valuation: **\$8,808,373**

Population: **1,100**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$10.417	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$9	\$89	\$52
Revenue Collected During FY 13:	\$33.233	\$189,336	\$125,214
Expenditures During FY 13:	\$35.494	\$194,806	\$117,634
Per Capita Revenue:	\$30	\$91	\$65
Per Capita Expenditures:	\$32	\$93	\$62
Revenues over (under) Expenditures:	-\$2.261	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	22.98%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$8.156	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$7	\$93	\$55

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$12.219	\$130,387	\$100
Per Capita Debt:	\$11	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Western Fire Protection District**

Unit Code: **083/215/06** County: **Sangamon**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$175,000**

Equalized Assessed Valuation: **\$54,854,280**

Population: **3,500**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$220.857	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$63	\$89	\$52
Revenue Collected During FY 13:	\$157.181	\$189,336	\$125,214
Expenditures During FY 13:	\$162.530	\$194,806	\$117,634
Per Capita Revenue:	\$45	\$91	\$65
Per Capita Expenditures:	\$46	\$93	\$62
Revenues over (under) Expenditures:	-\$5.349	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	112.02%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$182.062	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$52	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$182.062	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Westfield Twp Fire Protection District**

Unit Code: **012/030/06** County: **Clark**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$302,452**

Equalized Assessed Valuation: **\$11,176,369**

Population: **950**

Employees:

Full Time:

Part Time: **20**

Salaries Paid: **\$2,538**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$112.092	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$118	\$89	\$52
Revenue Collected During FY 13:	\$258.454	\$189,336	\$125,214
Expenditures During FY 13:	\$245.019	\$194,806	\$117,634
Per Capita Revenue:	\$272	\$91	\$65
Per Capita Expenditures:	\$258	\$93	\$62
Revenues over (under) Expenditures:	\$13.435	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	51.23%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$125.527	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$132	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$99.569	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$220.000	\$130,387	\$100
Per Capita Debt:	\$232	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Westville Area Fire Protection District**

Unit Code: **092/080/06** County: **Vermilion**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$181,424**

Equalized Assessed Valuation: **\$41,845,292**

Population: **10,000**

Employees:

Full Time:

Part Time: **31**

Salaries Paid: **\$20,209**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$184.532	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$18	\$89	\$52
Revenue Collected During FY 13:	\$163.128	\$189,336	\$125,214
Expenditures During FY 13:	\$141.120	\$194,806	\$117,634
Per Capita Revenue:	\$16	\$91	\$65
Per Capita Expenditures:	\$14	\$93	\$62
Revenues over (under) Expenditures:	\$22.008	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	146.36%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$206.540	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$21	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$206.540	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$334.088	\$130,387	\$100
Per Capita Debt:	\$33	\$56	\$
General Obligation Debt over EAV:	0.35%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wheatfield Twp Fire Protection District**

Unit Code: **014/120/06** County: **Clinton**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$55,408**

Equalized Assessed Valuation: **\$9,289,481**

Population: **560**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$24.680	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$44	\$89	\$52
Revenue Collected During FY 13:	\$30.728	\$189,336	\$125,214
Expenditures During FY 13:	\$17.827	\$194,806	\$117,634
Per Capita Revenue:	\$55	\$91	\$65
Per Capita Expenditures:	\$32	\$93	\$62
Revenues over (under) Expenditures:	\$12.901	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	210.81%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$37.581	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$67	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Williamsfield Fire Protection District**

Unit Code: **048/130/06** County: **Knox**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$553,800**

Equalized Assessed Valuation: **\$61,579,874**

Population: **1,300**

Employees:

Full Time:

Part Time: **55**

Salaries Paid: **\$52,963**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$885.204	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$681	\$89	\$52
Revenue Collected During FY 13:	\$409.781	\$189,336	\$125,214
Expenditures During FY 13:	\$380.413	\$194,806	\$117,634
Per Capita Revenue:	\$315	\$91	\$65
Per Capita Expenditures:	\$293	\$93	\$62
Revenues over (under) Expenditures:	\$29.368	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	-17.44%	150.22%	88.23%
Ending Fund Balance for FY 13:	-\$66.330	\$191,790	\$109,204
Per Capita Ending Fund Balance:	-\$51	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$153.528	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$219.858	\$130,387	\$100
Per Capita Debt:	\$169	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Williamson Co Fire Protection District**

Unit Code: **100/080/06** County: **Williamson**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,402,944**

Equalized Assessed Valuation: **\$212,358,250**

Population: **22,000**

Employees:

Full Time: **5**

Part Time: **3**

Salaries Paid: **\$204,830**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$566.241	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	\$26	\$158	\$88
Revenue Collected During FY 13:	\$864.233	\$4,501,686	\$2,955,329
Expenditures During FY 13:	\$1,129.605	\$4,412,061	\$3,090,280
Per Capita Revenue:	\$39	\$235	\$202
Per Capita Expenditures:	\$51	\$233	\$200
Revenues over (under) Expenditures:	-\$265.372	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	45.23%	74.69%	49.04%
Ending Fund Balance for FY 13:	\$510.869	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	\$23	\$167	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,199	\$
Total Unreserved Funds:	\$	\$23,277	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$489,042	\$106,209
Total Unrestricted Net Assets:	\$510.869	\$2,335,410	\$1,178,713



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$345.000	\$1,867,875	\$371,338
Per Capita Debt:	\$16	\$79	\$23
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Williamsville Fire Protection District**

Unit Code: **083/220/06** County: **Sangamon**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$372,220**

Equalized Assessed Valuation: **\$46,057,172**

Population: **2,120**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$143.530	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$68	\$89	\$52
Revenue Collected During FY 13:	\$243.610	\$189,336	\$125,214
Expenditures During FY 13:	\$246.825	\$194,806	\$117,634
Per Capita Revenue:	\$115	\$91	\$65
Per Capita Expenditures:	\$116	\$93	\$62
Revenues over (under) Expenditures:	-\$3.215	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	56.85%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$140.315	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$66	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$140.315	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$691.453	\$130,387	\$100
Per Capita Debt:	\$326	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Wilmington Fire Protection District**

Unit Code: **099/150/06**

County: **Will**

Fiscal Year End:

4/30/2013

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,501,315

Equalized Assessed Valuation:

\$219,488,002

Population:

10,000

Employees:

Full Time:

2

Part Time:

62

Salaries Paid:

\$964,234

Blended Component Units

Number Submitted = **1**

Wilmington Fire Pension Fund

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:

\$774.408

\$2,821,062

\$1,413,612

Per Capita Beginning Fund Balance:

\$77

\$158

\$88

Revenue Collected During FY 13:

\$1,913.547

\$4,501,686

\$2,955,329

Expenditures During FY 13:

\$1,922.890

\$4,412,061

\$3,090,280

Per Capita Revenue:

\$191

\$235

\$202

Per Capita Expenditures:

\$192

\$233

\$200

Revenues over (under) Expenditures:

-\$9.343

\$89,625

\$105,066

Ratio of Fund Balance to Expenditures:

39.79%

74.69%

49.04%

Ending Fund Balance for FY 13:

\$765.065

\$2,832,865

\$1,567,368

Per Capita Ending Fund Balance:

\$77

\$167

\$97

Equity

Amounts

Averages

Medians

Total Reserved Funds:

\$

\$10,199

\$

Total Unreserved Funds:

\$765.065

\$23,277

\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:

\$

\$489,042

\$106,209

Total Unrestricted Net Assets:

\$

\$2,335,410

\$1,178,713



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$400.472	\$1,867,875	\$371,338
Per Capita Debt:	\$40	\$79	\$23
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Win-Bur-Sew Fire Protection District**

Unit Code: 101/120/06 County: Winnebago

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$471,300

Equalized Assessed Valuation: \$119,506,135

Population: 8,000

Employees:

Full Time: 1

Part Time: 38

Salaries Paid: \$168,771

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$76.979	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	\$10	\$158	\$88
Revenue Collected During FY 13:	\$978.379	\$4,501,686	\$2,955,329
Expenditures During FY 13:	\$1,428.127	\$4,412,061	\$3,090,280
Per Capita Revenue:	\$122	\$235	\$202
Per Capita Expenditures:	\$179	\$233	\$200
Revenues over (under) Expenditures:	-\$449.748	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	4.01%	74.69%	49.04%
Ending Fund Balance for FY 13:	\$57.231	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	\$7	\$167	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,199	\$
Total Unreserved Funds:	\$	\$23,277	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$66.270	\$489,042	\$106,209
Total Unrestricted Net Assets:	-\$9.039	\$2,335,410	\$1,178,713



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$571.675	\$1,867,875	\$371,338
Per Capita Debt:	\$71	\$79	\$23
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Windsor Fire Protection District

Unit Code: 086/040/06

County: Shelby

Fiscal Year End:

4/30/2013

Accounting Method:

Cash

Appropriation or Budget:

\$71,300

Equalized Assessed Valuation:

\$38,136,229

Population:

2,200

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:

\$57.118

\$179,492

\$100,803

Per Capita Beginning Fund Balance:

\$26

\$89

\$52

Revenue Collected During FY 13:

\$78.784

\$189,336

\$125,214

Expenditures During FY 13:

\$73.829

\$194,806

\$117,634

Per Capita Revenue:

\$36

\$91

\$65

Per Capita Expenditures:

\$34

\$93

\$62

Revenues over (under) Expenditures:

\$4.955

-\$5,470

\$4,909

Ratio of Fund Balance to Expenditures:

84.08%

150.22%

88.23%

Ending Fund Balance for FY 13:

\$62.073

\$191,790

\$109,204

Per Capita Ending Fund Balance:

\$28

\$93

\$55

Equity

Amounts

Averages

Medians

Total Reserved Funds:

\$

\$12,839

\$

Total Unreserved Funds:

\$

\$72,778

\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:

\$

\$10,369

\$

Total Unrestricted Net Assets:

\$

\$70,663

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$114.182	\$130,387	\$100
Per Capita Debt:	\$52	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Winfield Fire Protection District**

Unit Code: **022/230/06** County: **Dupage**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,807,675**

Equalized Assessed Valuation: **\$616,762,623**

Population: **32,000**

Employees:

Full Time: **10**

Part Time: **30**

Salaries Paid: **\$1,653,915**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,318,018	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	\$41	\$158	\$88
Revenue Collected During FY 13:	\$2,816,366	\$4,501,686	\$2,955,329
Expenditures During FY 13:	\$2,457,594	\$4,412,061	\$3,090,280
Per Capita Revenue:	\$88	\$235	\$202
Per Capita Expenditures:	\$77	\$233	\$200
Revenues over (under) Expenditures:	\$358,772	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	63.22%	74.69%	49.04%
Ending Fund Balance for FY 13:	\$1,553,790	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	\$49	\$167	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,199	\$
Total Unreserved Funds:	\$	\$23,277	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,504,380	\$489,042	\$106,209
Total Unrestricted Net Assets:	\$1,093,673	\$2,335,410	\$1,178,713



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$511.410	\$1,867,875	\$371,338
Per Capita Debt:	\$16	\$79	\$23
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Winnebago County #1 Fire Protection District**

Unit Code: **101/130/06** County: **Winnebago**

Fiscal Year End: **4/30/2013**

Accounting Method: **Combination**

Appropriation or Budget: **\$1,073,500**

Equalized Assessed Valuation: **\$107,342,781**

Population: **5,172**

Employees:

Full Time: **1**

Part Time: **67**

Salaries Paid: **\$34,504**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$748.656	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$145	\$89	\$52
Revenue Collected During FY 13:	\$845.944	\$189,336	\$125,214
Expenditures During FY 13:	\$852.142	\$194,806	\$117,634
Per Capita Revenue:	\$164	\$91	\$65
Per Capita Expenditures:	\$165	\$93	\$62
Revenues over (under) Expenditures:	-\$6.198	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	87.13%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$742.458	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$144	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$385.913	\$12,839	\$
Total Unreserved Funds:	\$356.545	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Winslow Fire Protection District

Unit Code: 089/100/06 County: Stephenson

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$87,110

Equalized Assessed Valuation: \$15,513,629

Population: 800

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$61.462	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$77	\$89	\$52
Revenue Collected During FY 13:	\$70.177	\$189,336	\$125,214
Expenditures During FY 13:	\$87.110	\$194,806	\$117,634
Per Capita Revenue:	\$88	\$91	\$65
Per Capita Expenditures:	\$109	\$93	\$62
Revenues over (under) Expenditures:	-\$16.933	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	51.12%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$44.529	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$56	\$93	\$55

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$18.713	\$130,387	\$100
Per Capita Debt:	\$23	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Winthrop Harbor Fire Protection District**

Unit Code: 049/160/06 County: Lake

Fiscal Year End: 5/31/2013

Accounting Method: Cash

Appropriation or Budget: \$63,553

Equalized Assessed Valuation: \$30,799,375

Population: 1,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$	\$89	\$52
Revenue Collected During FY 13:	\$63,574	\$189,336	\$125,214
Expenditures During FY 13:	\$42,000	\$194,806	\$117,634
Per Capita Revenue:	\$64	\$91	\$65
Per Capita Expenditures:	\$42	\$93	\$62
Revenues over (under) Expenditures:	\$21,574	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	51.37%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$21,574	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$22	\$93	\$55

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Wonder Lake Fire Protection District**

Unit Code: **063/130/06** County: **Mchenry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,166,480**

Equalized Assessed Valuation: **\$191,487,778**

Population: **12,000**

Employees:

Full Time:

Part Time: **47**

Salaries Paid: **\$430,668**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$464.118	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	\$39	\$158	\$88
Revenue Collected During FY 13:	\$1,045.333	\$4,501,686	\$2,955,329
Expenditures During FY 13:	\$1,105.253	\$4,412,061	\$3,090,280
Per Capita Revenue:	\$87	\$235	\$202
Per Capita Expenditures:	\$92	\$233	\$200
Revenues over (under) Expenditures:	-\$59.920	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	39.38%	74.69%	49.04%
Ending Fund Balance for FY 13:	\$435.251	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	\$36	\$167	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,199	\$
Total Unreserved Funds:	\$	\$23,277	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4.100	\$489,042	\$106,209
Total Unrestricted Net Assets:	\$431.151	\$2,335,410	\$1,178,713



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$135.714	\$1,867,875	\$371,338
Per Capita Debt:	\$11	\$79	\$23
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Wood Dale Fire Protection District**

Unit Code: **022/240/06** County: **Dupage**

Fiscal Year End: **5/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,818,860**

Equalized Assessed Valuation: **\$638,521,418**

Population: **15,000**

Employees:

Full Time: **26**

Part Time: **11**

Salaries Paid: **\$2,723,603**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$438.680	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	\$29	\$158	\$88
Revenue Collected During FY 13:	\$4,347.674	\$4,501,686	\$2,955,329
Expenditures During FY 13:	\$4,990.014	\$4,412,061	\$3,090,280
Per Capita Revenue:	\$290	\$235	\$202
Per Capita Expenditures:	\$333	\$233	\$200
Revenues over (under) Expenditures:	-\$642.340	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	9.39%	74.69%	49.04%
Ending Fund Balance for FY 13:	\$468.517	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	\$31	\$167	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,199	\$
Total Unreserved Funds:	\$	\$23,277	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$952.049	\$489,042	\$106,209
Total Unrestricted Net Assets:	\$84.037	\$2,335,410	\$1,178,713



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$832.744	\$1,867,875	\$371,338
Per Capita Debt:	\$56	\$79	\$23
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Woodland Fire Protection District**

Unit Code: **038/200/06** County: **Iroquois**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$178,226**

Equalized Assessed Valuation: **\$15,428,419**

Population: **1,000**

Employees:

Full Time:

Part Time:

Salaries Paid:

25

\$10,591

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:

\$275.713

\$179,492

\$100,803

Per Capita Beginning Fund Balance:

\$276

\$89

\$52

Revenue Collected During FY 13:

\$65.068

\$189,336

\$125,214

Expenditures During FY 13:

\$110.778

\$194,806

\$117,634

Per Capita Revenue:

\$65

\$91

\$65

Per Capita Expenditures:

\$111

\$93

\$62

Revenues over (under) Expenditures:

-\$45.710

-\$5,470

\$4,909

Ratio of Fund Balance to Expenditures:

207.63%

150.22%

88.23%

Ending Fund Balance for FY 13:

\$230.003

\$191,790

\$109,204

Per Capita Ending Fund Balance:

\$230

\$93

\$55

Equity

Amounts

Averages

Medians

Total Reserved Funds:

\$

\$12,839

\$

Total Unreserved Funds:

\$230.003

\$72,778

\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:

\$

\$10,369

\$

Total Unrestricted Net Assets:

\$

\$70,663

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Woodlawn Fire Protection District**

Unit Code: **041/030/06** County: **Jefferson**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$41,600**

Equalized Assessed Valuation: **\$13,847,368**

Population: **698**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$25,998	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$37	\$89	\$52
Revenue Collected During FY 13:	\$42,975	\$189,336	\$125,214
Expenditures During FY 13:	\$37,085	\$194,806	\$117,634
Per Capita Revenue:	\$62	\$91	\$65
Per Capita Expenditures:	\$53	\$93	\$62
Revenues over (under) Expenditures:	\$5,890	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	85.99%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$31,888	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$46	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$31,888	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$119.144	\$130,387	\$100
Per Capita Debt:	\$171	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Woodside #1 Fire Protection District

Unit Code: 083/240/06 County: Sangamon

Fiscal Year End: 5/31/2013

Accounting Method: Cash

Appropriation or Budget: \$163,745

Equalized Assessed Valuation: \$44,794,055

Population: 3,400

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$6.000	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$2	\$89	\$52
Revenue Collected During FY 13:	\$159.385	\$189,336	\$125,214
Expenditures During FY 13:	\$159.385	\$194,806	\$117,634
Per Capita Revenue:	\$47	\$91	\$65
Per Capita Expenditures:	\$47	\$93	\$62
Revenues over (under) Expenditures:	\$	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	3.76%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$6.000	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$2	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$6.000	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Woodson Fire Protection District**

Unit Code: **069/030/06** County: **Morgan**

Fiscal Year End: **7/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$71,373**

Equalized Assessed Valuation: **\$24,018,245**

Population: **750**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$28.981	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$39	\$89	\$52
Revenue Collected During FY 13:	\$60.496	\$189,336	\$125,214
Expenditures During FY 13:	\$59.310	\$194,806	\$117,634
Per Capita Revenue:	\$81	\$91	\$65
Per Capita Expenditures:	\$79	\$93	\$62
Revenues over (under) Expenditures:	\$1.186	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	50.69%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$30.067	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$40	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$30.067	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Woodstock Fire/Rescue Fire Protection District**

Unit Code: **063/140/06** County: **Mchenry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,177,280**

Equalized Assessed Valuation: **\$824,670,097**

Population: **37,500**

Employees:

Full Time: **36**

Part Time: **41**

Salaries Paid: **\$4,310,373**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,467,071	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	\$39	\$158	\$88
Revenue Collected During FY 13:	\$7,429,583	\$4,501,686	\$2,955,329
Expenditures During FY 13:	\$7,492,455	\$4,412,061	\$3,090,280
Per Capita Revenue:	\$198	\$235	\$202
Per Capita Expenditures:	\$200	\$233	\$200
Revenues over (under) Expenditures:	-\$62,872	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	18.74%	74.69%	49.04%
Ending Fund Balance for FY 13:	\$1,404,199	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	\$37	\$167	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,199	\$
Total Unreserved Funds:	\$	\$23,277	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$461,268	\$489,042	\$106,209
Total Unrestricted Net Assets:	\$942,931	\$2,335,410	\$1,178,713



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.672.235	\$1,867,875	\$371,338
Per Capita Debt:	\$45	\$79	\$23
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Worden Fire Protection District**

Unit Code: **057/200/06** County: **Madison**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$65,000**

Equalized Assessed Valuation: **\$24,242,559**

Population: **1,600**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$3,538**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$47.687	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$30	\$89	\$52
Revenue Collected During FY 13:	\$97.511	\$189,336	\$125,214
Expenditures During FY 13:	\$233.631	\$194,806	\$117,634
Per Capita Revenue:	\$61	\$91	\$65
Per Capita Expenditures:	\$146	\$93	\$62
Revenues over (under) Expenditures:	-\$136.120	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	30.63%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$71.567	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$45	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$96.394	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wyanet Fire Protection District**

Unit Code: **006/160/06** County: **Bureau**

Fiscal Year End: **5/5/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$439,891**

Equalized Assessed Valuation: **\$20,687,143**

Population: **1,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$305.743	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$204	\$89	\$52
Revenue Collected During FY 13:	\$137.692	\$189,336	\$125,214
Expenditures During FY 13:	\$136.775	\$194,806	\$117,634
Per Capita Revenue:	\$92	\$91	\$65
Per Capita Expenditures:	\$91	\$93	\$62
Revenues over (under) Expenditures:	\$917	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	224.21%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$306.660	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$204	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$306.660	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: Wyoming Fire Protection District

Unit Code: 087/040/06

County: Stark

Fiscal Year End: 6/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$207,600

Equalized Assessed Valuation: \$54,164,327

Population: 6,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$112.882	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$19	\$89	\$52
Revenue Collected During FY 13:	\$216.380	\$189,336	\$125,214
Expenditures During FY 13:	\$185.023	\$194,806	\$117,634
Per Capita Revenue:	\$36	\$91	\$65
Per Capita Expenditures:	\$31	\$93	\$62
Revenues over (under) Expenditures:	\$31.357	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	77.96%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$144.239	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$24	\$93	\$55

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$391.816	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Xenia Fire Protection District**

Unit Code: **013/010/06** County: **Clay**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$76,000**

Equalized Assessed Valuation: **\$12,356,515**

Population: **2,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$75.950	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$30	\$89	\$52
Revenue Collected During FY 13:	\$65.287	\$189,336	\$125,214
Expenditures During FY 13:	\$57.070	\$194,806	\$117,634
Per Capita Revenue:	\$26	\$91	\$65
Per Capita Expenditures:	\$23	\$93	\$62
Revenues over (under) Expenditures:	\$8.217	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	147.48%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$84.167	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$34	\$93	\$55

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$84.167	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **York Center Fire Protection District**

Unit Code: **022/250/06** County: **Dupage**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,030,075**

Equalized Assessed Valuation: **\$231,504,015**

Population: **10,000**

Employees:

Full Time: **2**

Part Time: **58**

Salaries Paid: **\$1,224,922**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,541,565	\$2,821,062	\$1,413,612
Per Capita Beginning Fund Balance:	\$154	\$158	\$88
Revenue Collected During FY 13:	\$2,400,597	\$4,501,686	\$2,955,329
Expenditures During FY 13:	\$2,284,213	\$4,412,061	\$3,090,280
Per Capita Revenue:	\$240	\$235	\$202
Per Capita Expenditures:	\$228	\$233	\$200
Revenues over (under) Expenditures:	\$116,384	\$89,625	\$105,066
Ratio of Fund Balance to Expenditures:	72.58%	74.69%	49.04%
Ending Fund Balance for FY 13:	\$1,657,949	\$2,832,865	\$1,567,368
Per Capita Ending Fund Balance:	\$166	\$167	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,199	\$
Total Unreserved Funds:	\$	\$23,277	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$489,042	\$106,209
Total Unrestricted Net Assets:	\$1,587,975	\$2,335,410	\$1,178,713



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.102.746	\$1,867,875	\$371,338
Per Capita Debt:	\$110	\$79	\$23
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,798	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$4,293	\$
Expenditures During FY 13:	\$	\$4,181	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.90%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,910	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Yorkfield Fire Protection District**

Unit Code: **016/360/06** County: **Cook**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,127,250**

Equalized Assessed Valuation: **\$48,886,099**

Population: **700**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$1,024,481	\$179,492	\$100,803
Per Capita Beginning Fund Balance:	\$1,464	\$89	\$52
Revenue Collected During FY 13:	\$102,571	\$189,336	\$125,214
Expenditures During FY 13:	\$192,060	\$194,806	\$117,634
Per Capita Revenue:	\$147	\$91	\$65
Per Capita Expenditures:	\$274	\$93	\$62
Revenues over (under) Expenditures:	-\$89,489	-\$5,470	\$4,909
Ratio of Fund Balance to Expenditures:	486.82%	150.22%	88.23%
Ending Fund Balance for FY 13:	\$934,992	\$191,790	\$109,204
Per Capita Ending Fund Balance:	\$1,336	\$93	\$55

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$934,991	\$12,839	\$
Total Unreserved Funds:	\$	\$72,778	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$10,369	\$
Total Unrestricted Net Assets:	\$	\$70,663	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$130,387	\$100
Per Capita Debt:	\$	\$56	\$
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$203	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$772	\$
Expenditures During FY 13:	\$	\$734	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$38	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.07%	0.00%
Ending Retained Earnings for FY 13:	\$	\$257	\$
Per Capita Ending Retained Earnings:	\$	\$	\$